

OCT 11 '11 -2 08 PM

SURFACE TRANSPORTATION BOARD

FIRST UNION RAIL

One O'hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018-4214

Tel 847.318.7575
Fax 847.318.7588
www.firstunionrail.com

Via UPS 2nd Day Air

October 6, 2011

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated July 6, 2011, a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Western Petroleum Company
9531 W. 78th Street
Eden Prairie, MN 55440

A description of the railroad equipment covered by the enclosed document is for ten (10) tank cars; having FURX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,



Marcia Dunne
Senior Rail Documentation Specialist

Enclosure

(WEPC001)

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ASSGN. NO.: WEPC001

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 6th day of July, 2011, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Western Petroleum Company ("Lessee"), a Minnesota corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of July 6, 2011, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 1 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of July 6, 2011, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. SeymourName: RICHARD F. SEYMOUR
VICE PRESIDENT SALES & MARKETINGBy: Susan Grokulska

Title: _____

Name: SUSAN GROKULSKY
ASSISTANT DIRECTORTitle: OF DOCUMENTATIONExecuted on this 6th day of July, 2011.

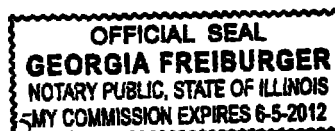
[CORPORATE SEAL]

STATE OF ILLINOISCOUNTY OF COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 6th day of July, 2011.Georgia Freiburger
Notary Public

My Commission Expires:

6-2011
(Notary Public)

LESSEE:

WESTERN PETROLEUM COMPANY

ATTEST:

By: JAM
Name: Jason St. Martin
Title: Railcar Mgr

By: [Signature]
Name: William A. Emerson
Title: FVP

Executed on this _____ day of _____, _____.

[CORPORATE SEAL]

STATE OF Minnesota
COUNTY OF Hennepin

I, Beverly L. Kennedy, a Notary Public of the County and State aforesaid, certify that William A. Emerson personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 1st day of May, 2011.

Beverly L. Kennedy
Notary Public

Commission Expires:

(Notary Public)



EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Ten (10)

DESCRIPTION OF CARS: Tank Cars.

CAR NUMBERS:

FURX	130204
FURX	130231
FURX	130253
FURX	130256
FURX	130257
FURX	130361
FURX	130371
FURX	130372
FURX	130374
FURX	130376